



a time and place, then the respondent is ordered to appear at the office of Dale Mikel, 30 East Seventh Street, Wells Fargo Building - 8<sup>th</sup> Floor, St. Paul, Minnesota 55101, telephone number 651/312-7740, at a time designated by the Revenue Officer, notice of said time and place to be given to the respondent by means of a certified letter mailed to the respondent at his or her last known business address at least ten (10) days prior to the date set by the Revenue Officer or his or her designee.

Dated this 20<sup>th</sup> day of May, 2009.

/s/

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HONORABLE BARBARA B. CRABB  
United States District Judge